

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.  
Act 904 of the Regular Session

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005

# A Bill

SENATE BILL 521

4  
5 By: Senator Glover  
6 By: Representatives S. Prater, Adcock, Berry, Blount, D. Creekmore, Dickinson, L. Evans, Norton,  
7 Petrus, Roebuck, Sullivan

## For An Act To Be Entitled

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10 AN ACT TO REQUIRE THE PAYMENT OF AUDIT  
11 INVESTIGATION COSTS AS PART OF RESTITUTION FOR  
12 THEFT OF PUBLIC FUNDS; AND FOR OTHER PURPOSES.  
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### Subtitle

15 TO REQUIRE THE PAYMENT OF AUDIT  
16 INVESTIGATION COSTS FOR THE THEFT OF  
17 PUBLIC FUNDS.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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23 SECTION 1. Arkansas Code Title 16, Chapter 90, Subchapter 3 is amended  
24 to add an additional section to read as follows:

25 16-90-311. Restitution for audit investigation costs.

26 (a) When any defendant pleads guilty to, is found guilty of, or pleads  
27 nolo contendere to theft or any other offense affecting property held by or  
28 belonging to the State of Arkansas or any political subdivision of the state,  
29 and the Division of Legislative Audit has incurred costs in the investigation  
30 of the transactions, the court shall require, as part of the sentence, the  
31 payment of restitution for the audit investigation costs to be payable to the  
32 Division of Legislative Audit.

33 (b)(1) The court shall set the amount of restitution based on audit  
34 investigative costs records provided by the Division of Legislative Audit.

35 (2) Any amounts received by the state or a political subdivision



1 from the Self-Insured Fidelity Bond Program, § 21-2-701 et seq., or other  
2 third-party bonds as a result of the defendant's actions shall not reduce the  
3 amount of restitution required to be paid by the defendant.

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6 APPROVED: 3/16/2005  
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